

# **EXHIBIT F**

<b>SUPERB MOTORS INC.</b>			
(000)'s	<b>Working Capital</b>	<b>Net Worth</b>	<b>Net Cash</b>
Beginning Balance	347	749	422
Net DDR AJE's	(874)	(1,778)	(1,100)
<b>Adjusted Balance</b>	<b>(527)</b>	<b>(1,029)</b>	<b>(679)</b>
Guide 250 Units	297	437	103
Tangible Net Worth Adjustment		89	
<b>Over/(Under)</b>	<b>(824)</b>	<b>(1,377)</b>	<b>(781)</b>

<b>NISSAN MOTOR ACCEPTANCE COMPANY</b> <b>Superb Motors</b> <b>Summary of Proposed Adjustments</b> <b>February 28, 2023</b>				
<b>DRAFT</b>		<b>Working Capital</b>	<b>Net Worth</b>	<b>Net Cash</b>
Balance prior to Lifo adjustment		\$ 346,510	\$ 748,749	\$ 421,818
2410 LIFO (100% W/C, 60% N/W) MEMO		-	-	-
<b>Beginning Balance per Financial Statements</b>		<b>346,510</b>	<b>748,749</b>	<b>421,818</b>
check FS-BS		-	-	-
<b>Proposed adjustments</b>				
True-up cash balance to reconciliation		(59,736)	(59,736)	(59,736)
To reclassify aged receivables to LT		(67,267)		
To reclassify finance reserves to appropriate account				
Write-off net 13th month transactions			(430,954)	
Reclass Floorplan Payable to Used Vehicle Notes Payable				
Reclassify intercompany payable to LT		650,206		
True-up and reclassification of NESNA payable		(356,279)	(246,752)	
Reverse material PIC entry that was reversed in March		(1,045,000)	(1,045,000)	(1,045,000)
<b>Total Due Diligence Adjustments</b>		<b>(878,076)</b>	<b>(1,782,441)</b>	<b>(1,104,736)</b>
<b>Adjusted Totals after Due Diligence Adjustments</b>		<b>(531,566)</b>	<b>(1,033,692)</b>	<b>(682,918)</b>
check FS-BS CY		-	-	-
Standard NMAC adjustments				
2930 Notes & Accounts Receivables-Officer/Owners			(1,000)	
2940 Advances to Employees			-	
2950 Other Notes and Accounts Receivable			90,233	
2960 Other Non-Automotive Assets			-	
2970 Other Assets			(0)	
3410 Notes Payable Officer/Owner			-	
Total Standard NMAC adjustments		-	89,232	-
<b>Final Totals after Standard NMAC adjustments</b>		<b>(531,566)</b>	<b>(944,460)</b>	<b>(682,918)</b>
<b>NMAC Guide based on new vehicle sales of 250 units during the previous 12 months</b>		<b>296,786</b>	<b>436,668</b>	<b>102,923</b>
<b>Final Totals Over or Under Guide</b>		<b>\$ (828,352)</b>	<b>\$ (1,381,128)</b>	<b>\$ (785,841)</b>
		-179%	-216%	-664%

Nissan Internal

Nissan Internal



MAP		2100	VEHICLE ACCTS 2100	Aging > 30 Days				
				Current	31-60 Days	61-90 Days	91+ Days	Total
Row Labels	GL ACCT	Sum of End Balance						
1100	VEHICLE RECEIVABLES	185,027	157,573	40,374	2,100	(15,020)		185,027
1134	INSPECTION PAYABLE	(5,194)	(5,194)					(5,194)
1370	ALLIED LIFETIME AR	79,550	33,040		6,200	40,310		79,550
1891	ALLY RESERVE	46,072	15,014	24,849	(2,080)	7,157		44,941
1893	SANTANDER RESERVE	3,483	3,483					3,483
1894	BBT RESERVE	1,717	1,717					1,717
1896	CHASE RESERVE	33,170	4,721	12,452	13,658	2,340		33,170
1897	CAPITAL ONE RESERVE	4,554	-2720.53	-2002.64	-2742.16	12019.22		4,554
2006	VEHICLE WHLS REC	483,208	464,633	15,250		3,325		483,208
<b>Grand Total</b>		<b>831,588</b>	<b>672,267</b>	<b>90,922</b>	<b>17,136</b>	<b>50,132</b>		<b>830,456</b>

2100	Vehicle Receivables	67,267
2950	Other Notes & A/R	67,267

To reclassify aged receivables to LT

2100	Vehicle Receivables	57,513
2610	Finance Receivables	57,513

To reclassify finance reserves to appropriate account

MAP 2970 OTHER ASSETS 2970

Row Labels	GL ACCT	Sum of End Balance
1503	2021 13TH MONTH	588,454
<b>Grand Total</b>		<b>588,454</b>

3990	Profit & Loss	430953.7
2950	Other Notes & A/R	157500
2970	Other Assets	588453.7

Write-off net 13th month transactions

Robert Clarke loan - \$157K

Nissan Internal



MAP	3000		<b>TRADE CREDITORS 3000</b>
Row Labels	GL ACCT	Sum of End Balance	
2000	ACCOUNTS PAYABLE	43,566	
2005	INVENTORY PAYABLE	1,866,768	
2011	BROKER BIRD DOG	(6,255)	
2012	WHOLESALE FEE	2,000	
2013	TOW HOLDING	400	
2040	VEHICLE PROT & ESC PAYABLE	47,315	
2041	USED CERTIFIED PAYABLE	(2,079)	
2042	ETCH PAYABLE	676	
2051	WE OWE	91	
2060	LIFETIME WARRANTY ACCRUAL	58,110	
<b>Grand Total</b>		<b>2,010,591</b>	
<b>Adjustments:</b>			
3000	Trade Creditors	1,866,768	
3120	Used Notes Payable		1,866,768
	Reclass Floorplan Payable to Used Vehicle Notes Payable		

MAP	3190		<b>NP-OTHER 3190</b>
Row Labels	GL ACCT	Sum of End	
1143	INTERCOMPANY AR/AP	650,206	
<b>Grand Total</b>		<b>650,206</b>	
3190	NP-Other	650,206	
3430	Other LT Liabilities		650,206
	Reclassify intercompany payable to LT		

MAP	3430		<b>OTHER LTD 3430</b>	
<b>Row Labels</b>	<b>GL ACCT</b>		<b>Sum of End Balance</b>	
<b>2450</b>	<b>OTHER LIABILITIES</b>		376,736	NESNA
<b>Grand Total</b>			<b>376,736</b>	
3990	Profit & Loss		246,752	
3430	Other LTD		109,527	
3180	Current Amnt - LTD		356,279	
	True-up and reclassification of NESNA payable			

<b>Advance Amount:</b>	650,000			
<b>Term in months:</b>	25			
<b>Starting Date:</b>	11/01/22			
			<b>Memo:</b>	
<b>Current Outstanding Bal:</b>	623,488		29,690	per month
<b>Months Remaining:</b>	21			
<b>Current Liab Should Be:</b>	<b>356,279</b>	3180		
<b>Long Term Liab Should Be:</b>	<b>267,209</b>	3430		

Nissan Internal

Row Labels	GL ACCT	Sum of End Balance
	2510 ADDITIONAL PAID IN CAPITAL	1,040,629
<b>Grand Total</b>		<b>1,040,629</b>

Reversed in March

3950	Paid in Capital	1,045,000	
2020	Cash		1,045,000

Reverse material PIC entry that was reversed in March

	Debit(Credit) Balance	
3/1/2023 \$	4,371	
2/28/2023 \$	(1,040,629)	Matches 2/28/23 FS
2/23/2023 \$	4,371	
1/31/2023 \$	(995,629)	
12/31/2022 \$	4,371	(\$526,600) on 12/31/22 FS
12/13/2022 \$	1,971	
12/9/2022 \$	101,971	
11/1/2022 \$	201,971	
10/31/2022 \$	211,971	
\$	531,971	

Recent Debit Cash/Credit PiC activity:

	Dr	Cr
1/31/2023 Cash	\$ 1,000,000	
Paid-in Capital		\$ 1,000,000
2/23/2023 Cash		\$ 1,000,000
Paid-in Capital	\$ 1,000,000	
2/28/2023 Cash	\$ 1,045,000	
Paid-in Capital		\$ 1,045,000
3/1/2023 Cash		\$ 1,045,000
Paid-in Capital	\$ 1,045,000	

Nissan Internal